

NOTICE OF DECISION AND FINDINGS OF FACT CONTINUED

The fees for Findings of Fact are established as follows: **Simple Findings** - \$75.00 per application. **Complex Findings** - \$75.00 per application plus \$50 per hour for each hour of preparation after the first hour for those Findings. The fee for Findings will be required to be paid by the conclusion of the hearing and if the Complex Findings fee is to be used, the amount required as a deposit will be \$125.00 per application.

ATTENDANCE AT HEARINGS

Board Members or scheduled Alternates unable to attend a scheduled session should advise the Clerk at least one week before the session. The Clerk shall endeavor to notify alternates of their required attendance at least one week prior to the session.

Continued Hearings: Every effort will be made to have the same Assessment Appeals Board members present at a continued hearing as were present at the first hearing. If this is not possible the applicant will be notified as soon as possible that they have the following options: (a) only have two members who were present at the first hearing hear the appeal; (b) continue the matter to another date when all three original members can hear the matter; (c) provide a copy of the tape from the first hearing to the Appeals Board member who was absent, so he/she can review what was discussed at the first hearing (this must be agreed to by the Applicant, Assessor and Assessment Appeals Board); (d) start the hearing over with one-three new members.

PROCEDURE FOR HEARING APPEALS

The Chairman may ask the Applicants for a time estimate to present their case, at the beginning of the hearing. After the calendar has been called the Chairman may hear the shortest matters first. (Suggested time frame is 15-20 minutes.) When the Assessment Appeals Board has rendered its decision on an application, the issue of determining whether or not these values will need to be indexed

will be determined by the Assessor. If it is determined that indexed values are required, the Assessor will advise the Assessment Appeals Board as to whether they can report those values on the date of the hearing or at the next scheduled Assessment Appeals Board hearing. The Assessment Appeals Board will take a formal action to accept the indexed values for reporting purposes. If the indexed values are to be brought back at the next scheduled hearing, the Assessment Appeals Board will take a formal action to continue the application to the next hearing date, indicating it is only for the purpose of reporting the indexed values.

CONFIRMATION OF SCHEDULED HEARING CARD

The Clerk's Office shall attach a confirmation card to each Notice of Hearing. In addition, a note shall also be attached to notify the Applicant of the importance of returning the confirmation card, and to contact the Clerk if they did not receive a confirmation card. The Applicant is to return the confirmation card no later than 21 days prior to the scheduled hearing date. If the confirmation card has not been received by the Clerk within 15 days prior to the scheduled hearing, the Assessor's Office will attempt to contact the Applicant and/or Agent and confirm the Applicant's intention to appear or not appear before the Board as scheduled. If 15 days prior to the hearing, the Applicant has failed to return their confirmation card, or advise the Clerk that they will not be present for the hearing, (and the Assessor's Office has been unable to obtain a definite answer) it shall be assumed that the Applicant will not appear and the hearing will not proceed and the Applicant shall be denied for non-appearance. Neither the Assessor nor the Clerk will prepare for the hearing. If

the Applicant appears at the scheduled hearing and provides just reason for not responding to the confirmation card or telephone calls, the Board may grant a continuance to the applicant to a date certain.



Policies and Procedures for Operation and Conduct of Hearings before the Assessment Appeals Board

These Policies and Procedures are reviewed and/or amended annually by both the Assessment Appeals Board and the Board of Supervisors

JULIE L. RODEWALD

County Clerk-Recorder and Ex-Officio Clerk of the
Assessment Appeals Board

Adopted by the Board of Supervisors 8/2002

**SCHEDULE OF HEARINGS, HEARING ROOM
AND AGENDA:**

Hearings are to be held in the Board of Supervisors Chambers on Fridays, as scheduled. All hearings are at 9:00 a.m., or at such other time as the Board may direct, upon due notice. Calendar of Hearings will be confirmed at the reorganizational hearing in July of each year, on the third Monday. All agendas will be posted, in a public place, a minimum of 72 hours prior to the hearing date.

TAPE RECORDING OF HEARINGS

All hearings shall be tape recorded and copies of said tapes are available for a fee set by the County Board of Supervisors and may be obtained from the Clerk. Request for tape recordings may be made at any time, but not later than 60 days following the final determination by the Assessment Appeals Board.

**SUBPOENAS AND SUBPOENAS DUCES
TECUM AT THE REQUEST OF APPLICANT
OR ASSESSOR AS PROVIDED
BY RULE NO. 322**

The Clerk is granted blanket authorization for issuance of Subpoenas for witnesses only. As to the issuance of Subpoenas Duces Tecum (for production of books and records), the Chairman of the Appeals Board is empowered to authorize the Clerk, upon telephone contact, to issue such subpoenas upon considering the affidavit in support of such request.

**READING OF APPLICATIONS FOR
REDUCTION OF ASSESSMENT**

All applications for reduction of assessment before the Assessment Appeals Board shall be read aloud by the Clerk at the start of the hearing, unless such

reading is waived by both parties and the Board.

POSTPONEMENTS OF HEARINGS

The Applicant and/or the Assessor shall be allowed one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence. If the Applicant requests a postponement as a matter of right within 120 days of the expiration of the two-year limitation period provided in Section 1604 of the Revenue and Taxation Code, the postponement shall be contingent upon the Applicant's written agreement to extend and toll indefinitely the two-year period subject to termination of the agreement by 120 days written notice by the Applicant. The Assessor is not entitled to a postponement as a matter of right if the request is made within 120 days of the expiration of the two-year period, but the Board, in its discretion, may grant such a request. Any subsequent requests for a postponement must be made in writing, and good cause must be shown for the proposed postponement.

Once a Waiver of Time has been approved and has reached the two (2) year time frame, the application(s) will be recalendared every six (6) months or sooner, until the matter is heard or withdrawn.

In the event of denial of a requested postponement, and subsequent Board action denying the appeal for non-appearance, the Assessment Appeals Board may, for good cause shown and filed within 60 days of the denial, entertain and grant a motion by the applicant for reinstatement of the appeal and rescheduling of same. The Board may condition its order for reinstatement and rescheduling of the appeal upon the signing of the form of agreement between the Applicant and the Board waiving the two (2) year time period as set forth in Revenue and

Taxation Code Section 1604.

WITHDRAWAL OF APPLICATIONS

All requests for withdrawal of applications must be filed with the Clerk, in writing, prior to final action on said matter. Oral requests for withdrawal will be tentatively accepted by the Clerk, pending written notice from the applicant. In the event the written withdrawal is not received by the scheduled hearing date, the Clerk will take those applications to the Board for denial.

**NOTICE OF DECISION AND
FINDINGS OF FACT**

The Board may announce its decision to the Applicant and Assessor at the conclusion of the hearing, or it may take the matter under submission.

The decision becomes final when: (1) the vote is entered into the record at the conclusion of the hearing provided no findings of fact are requested by either party and all parties are present at the hearing or the hearing is subject to stipulation by both parties; (2) a written notice of the decision is issued provided no findings of fact are requested by either party, and the decision is taken under submission by the Board at the conclusion of the hearing. The Clerk shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing; (3) A written notice of the decision is issued or the findings of fact are issued, whichever is earlier, provided findings of fact are requested. The County shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing. If so requested by an Applicant or an Applicant's agent, the determination shall become final upon issuance of the findings of fact which the County shall issue no later than 180 days after the conclusion of the hearing. Such a request must be

made by the Applicant or the Applicant's agent prior to or at the conclusion of the hearing. If the conclusion of the hearing is within 180 days of the expiration of the two-year period specified in Section 1604 of the Revenue and Taxation Code, the Applicant shall agree in writing to extend the two-year period. The extension shall be for a period equal to 180 days from the date of the conclusion of the hearing.

The Board may request any party to submit proposed Findings of Fact and shall provide the other party the opportunity to review and comment on the proposed findings submitted. If both parties prepare proposed Findings of Fact, no opportunity to review or comment need be provided.